

Audit



Report

OFFICE OF THE INSPECTOR GENERAL

FISCAL YEAR 1995 DOD
SUPERFUND FINANCIAL TRANSACTIONS

Report No. 96-227

September 19, 1996

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Department of Defense

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Acronyms

CEFMS
COEMIS
MARKS

Corps of Engineers Financial Management System
Corps of Engineers Management Information System
Modern Army Record Keeping System



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-2884



September 19, 1996

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Audit Report on Fiscal Year 1995 DoD Superfund Financial Transactions
(Report No. 96-227)

We are providing this audit report for your information and use. This audit was conducted to comply with the Superfund Amendments and Reauthorization Act of 1986.

We provided a draft of this report to management on September 6, 1996. Because the draft of this report contained no recommendations, comments were not required, and none were received. Therefore, we are publishing this report in final form.

We appreciate the courtesies extended to the audit staff. Questions on the audit should be directed to Mr. Joseph P. Doyle, Audit Program Director, at (703) 604-9348 (DSN 664-9348) or Ms. Deborah L. Culp, Audit Project Manager, at (703) 604-9335 (DSN 664-9335). See Appendix E for the report distribution. The audit team members are listed inside the back cover.

Robert J. Lieberman
Assistant Inspector General
for Auditing

Office of the Inspector General, DoD

Report No. 96-227
(Project No. 6CK-5042)

September 19, 1996

Fiscal Year 1995 DoD Superfund Financial Transactions

Executive Summary

Introduction. This audit was performed to comply with the Superfund Amendments and Reauthorization Act of 1986. The Act requires an annual audit of Superfund financial transactions. The Environmental Protection Agency manages the Superfund, a trust fund established by Congress to respond to emergency hazardous conditions and to fund the cleanup of hazardous waste substances. The Army Corps of Engineers manages the design and construction of Federal cleanup sites paid for by the Environmental Protection Agency with money from the Superfund.

Audit Objectives. The audit objective was to determine whether the Army Corps of Engineers properly supported and accurately recorded obligation and disbursement transactions charged to Superfund projects during FY 1995. We also determined whether the Army Corps of Engineers submitted its FY 1995 Superfund Minority Contractors Utilization Report on time.

The audit did not evaluate obligation and disbursement transactions against the standards established by the National Contingency Plan (40 CFR Part 300). The findings in this audit report are not binding in any enforcement proceeding brought by the Environmental Protection Agency or the Department of Justice under section 107 of the Comprehensive Environmental Response, Compensation, and Liability Act to recover costs incurred not inconsistent with the National Contingency Plan.

Audit Results. The Army Corps of Engineers did not provide unique transaction references to the individual source records for its Superfund financial transactions. As a result, we could not match the transactions to their source records with reasonable assurance. Also, the Army Corps of Engineers did not properly support a projected \$248.5 million out of \$575.5 million for obligation and disbursement transactions charged to reimbursable Superfund projects during FY 1995. Furthermore, during FY 1995, the Army Corps of Engineers offices that we sampled did not record 117 of the 773 sample transactions (\$82.7 million of the \$354.4 million sample value) in the proper accounting period in accordance with DoD procedures. Also, during FY 1995, the Army Corps of Engineers offices that we reviewed overestimated miscellaneous obligations by \$15.1 million. As a result, interim reports and annual reports that management used were misstated for FY 1995. The Army Corps of Engineers made the necessary accounting entries to ensure that 107 of the 117 sample transactions were accurately recorded in the correct fiscal year; however, the Army Corps of Engineers did not make the necessary accounting adjustments for the remaining 10 sample transactions. Also, the Army Corps of Engineers stated that, when fully implemented, its new financial management system, the Corps of Engineers Financial Management System, should correct most of the problems identified. See Part I for a discussion of the audit results.

Management Comments. We provided a draft of this report to management on September 6, 1996. Because the draft of this report contained no recommendations, comments were not required, and none were received.

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Part I - Audit Results

Audit Background

Audit Requirements. This audit was performed to comply with the Superfund Amendments and Reauthorization Act of 1986. The Act requires an annual audit of Superfund financial transactions.

Origin of the Superfund. The Superfund is a trust fund that Congress established to respond to emergency hazardous conditions and to fund the cleanup of hazardous waste substances. The Government uses the Superfund to clean up hazardous waste substances when the responsible party either cannot be identified or will not perform the cleanup work and when a State will not assume responsibility. The Environmental Protection Agency, manager of the Superfund, issues program authority to the Army Corps of Engineers (the Corps) to carry out Superfund work through interagency agreements.

Superfund Responsibilities Assigned to the Corps. The Corps is responsible for managing the design and construction of certain national priority list sites designated by the Environmental Protection Agency with financing provided by the Environmental Protection Agency from the Superfund Trust Account. The Corps manages cleanup work through its geographically aligned engineer districts around the country.

The Corps Automated Accounting System. The six Corps offices reviewed recorded FY 1995 Superfund financial transactions in the Corps' automated accounting system, called the Corps of Engineers Management Information System (COEMIS), Finance and Accounting. The Corps is converting to a new financial management system, called the Corps of Engineers Financial Management System (CEFMS). All Corps offices will completely implement the new system by the middle of FY 1998, and the new system will serve as the field-level financial management system for all civil, military, and reimbursable activities.

Obligations and Disbursements. An obligation is defined as any act that legally binds the Government to make a payment, while a disbursement is defined as the actual payment of a legal liability. The Corps records both cash and noncash disbursements for Superfund work. Support for obligations includes contracts, military interdepartmental purchase requests, travel orders, Government bills of lading, and miscellaneous obligation documents. Support for disbursements includes payment vouchers, receiving reports, invoices, and travel vouchers.

Audit Objectives

The audit objective was to determine whether the Army Corps of Engineers properly supported and accurately recorded obligation and disbursement transactions charged to Superfund projects during FY 1995. We also determined whether the Army Corps of Engineers submitted its FY 1995 Superfund Minority Contractors Utilization Report on time.

The audit did not evaluate obligation and disbursement transactions against the standards established by the National Contingency Plan (40 CFR Part 300). The findings in this audit report are not binding in any enforcement proceeding brought by the Environmental Protection Agency or the Department of Justice under section 107 of the Comprehensive Environmental Response, Compensation, and Liability Act to recover costs incurred not inconsistent with the National Contingency Plan. See Appendix A for the audit scope and methodology and Appendix B for a summary of prior coverage related to the audit objectives. Also, see Appendix C for a discussion of other matters of interest related to the audit objective on the Corps' submission of the FY 1995 Superfund Minority Contractors Utilization Report.

Audit Trail

The Corps did not provide unique transaction references to the individual source records. The COEMIS, used to record financial transactions, was not designed to accept unique reference numbers. As a result, we could not match the transactions to their source records with reasonable assurance.

The DoD Financial Management Regulation, DoD 7000.14-R, Volume 1, "General Financial Management Information, Systems, and Requirements," May 1993, states, "audit trails permit tracing transactions through a system. Audit trails allow auditors or evaluators to ensure transactions are properly accumulated and correctly classified, coded and recorded in all affected accounts." The Regulation also states that all transactions, including those that are computer-processed, must be traceable to individual source records.

The Corps referenced each Superfund transaction with a nonunique document number. The document number consisted of nine characters that designated the type of transaction, the fiscal year and month of the transaction, and the serial number of the input document. Of the 773 sample transactions reviewed, 609 transactions had the same document number as at least one other transaction recorded during FY 1995. As a result, we had to use other nonunique identifiers, such as project numbers, entry dates, and dollar values, to trace the transactions to their source records. However, in one instance, that methodology did not work because two sample transactions contained the same document number, project number, entry date, and dollar value.

Support for FY 1995 Superfund Financial Transactions

The Corps did not properly support an estimated \$248.5 million out of \$575.5 million for obligation and disbursement transactions charged to reimbursable Superfund projects during FY 1995. The Corps offices did not document or maintain, adequately document, or properly authorize support for the Superfund transactions. As a result, we could not substantiate an estimated \$248.5 million of FY 1995 obligation and disbursement transactions.

Guidance for Supporting Financial Transactions. Army Regulation 37-1, "Army Accounting and Fund Control," April 30, 1991, requires offices to support financial transactions with pertinent documents and source records. The documents and records should include the transaction type, amount, entry date, and preparer and approver of the transaction for audit trail purposes. In addition, Army Regulation 25-500-2, "The Modern Army Record Keeping System," (MARKS) February 26, 1993, requires organizations to maintain support for obligation and disbursement transactions for a minimum of 3 years. The Army has a draft MARKS regulation, July 1996, recommending a disposition of 30 years for Superfund site documentation.

Documenting or Maintaining Documentational Support. The Corps offices that we sampled either did not document or maintain documentation to support 58 of the sample transactions. The transactions reduced the net value of sample obligations and disbursements by a net of \$3.6 million (consisting of about \$10.4 million in deductions and about \$6.8 million in additions). The Corps offices did not document the support for any of the 22 input error correction transactions in our sample. Also, the offices did not have documentation to support five obligation transactions. In addition, the offices did not properly maintain supporting documentation for 31 various obligation and disbursement sample transactions, such as cost code changes, miscellaneous costs, military interdepartmental purchase requests, and labor charges.

Adequacy of Documentational Support. Of the 6 Corps offices that we sampled, 5 offices did not adequately document the support for 77 of the sample transactions, with a net value of \$2.1 million (consisting of about \$50,000 in deductions and about \$2.15 million in additions). The offices used inadequate forms or failed to prepare or obtain all necessary documents or records to properly support the transactions.

Adequacy of Forms. The Corps Detroit and Seattle Districts and New England Division did not properly reference, for audit trail purposes, 31 monthly miscellaneous obligation transactions, with a net value of \$1.4 million. The offices instead used a computer-generated spreadsheet; a discrepancy listing of civil input labor transactions; or a piece of notebook paper containing only a project number, a dollar value, and a process date to support miscellaneous obligation transactions. Engineer Regulation 37-2-10, "Accounting and Reporting Civil Works Activities," May 1980, states that a miscellaneous obligation document should be used to record all miscellaneous obligations. Such a document contains the necessary references to establish a proper audit trail, such as the transaction type, amount, entry date, document number, and preparer and approver of the transaction.

Necessary Documents or Records. The Corps offices that we sampled did not prepare or obtain all necessary documents or records to properly support 46 of the sample transactions, with a net value of \$675,304. For example, the Corps Seattle District did not obtain original vendor invoices or receiving reports to adequately support sample disbursement transactions. Also, the Corps Detroit, New York, and Omaha Districts did not obtain records of authorizing officials or supervisors to support specific obligation and disbursement transactions.

Vendor Invoices or Receiving Reports. The Corps Seattle District disbursed \$382,316 (six transactions) in partial payments without properly verifying the requested amount or the receipt of goods or services. The office did not require the administrative contracting officers to submit original vendor invoices or vendor certified invoices to the finance and accounting office for commercial payments. Also, the office did not require authorized personnel to certify the receipt of goods or services for intra-agency transactions. Army Regulation 37-1 states that the following three documents must support each commercial payment: a procurement document, an invoice or bill from a vendor asking for payment, and a receiving report. In addition,

Support for FY 1995 Superfund Financial Transactions

the Regulation states that when one Government agency furnishes goods or services to another agency (interagency transactions), the billed agency must verify the receipt of goods or services.

Records of Authorizing Officials for Obligations. The Corps Detroit and New York Districts obligated \$278,565 (six transactions) without verifying the approving officials' signatures on acceptance of military interdepartmental purchase requests forms. Sight recognition is not in accordance with regulations for the processing of obligations. Neither office maintained records of the officials authorized to accept interagency work on behalf of the Government.

Records of Authorizing Supervisors for Disbursements. The Corps Omaha District disbursed funds without verifying the approving supervisors' signatures on certified time and attendance labor reports for 23 sample labor transactions, valued at \$4,147. The office did not maintain a record of the supervisors authorized to approve labor charges. Army Regulation 37-105, "Finance and Accounting for Installations: Civilian Pay Procedures," May 4, 1987, states, "all organizations must give to their payroll office the names of those supervisors authorized to certify time and attendance reports."

Authorization of Supporting Documents. The Corps offices that we sampled did not comply with applicable DoD and Army regulations in properly authorizing the supporting documentation for 52¹ of the sample transactions, with a net value of \$5.4 million (consisting of about \$300,000 in deductions and about \$5.7 million in additions). For example, at the Corps Detroit District and the Corps New England Division, authorized personnel did not sign the supporting documents showing their approval for monthly miscellaneous obligations. At the Corps New Orleans District, an unauthorized individual certified the supporting document for a commercial payment.

The Corps Detroit District and Corps New England Division. The Corps Detroit District and the Corps New England Division obligated \$1.4 million (31 transactions) for monthly miscellaneous costs without documentation of authorization. Neither office's budget analyst or project manager signed the supporting documents showing their approval.

The Corps New Orleans District. The Corps New Orleans District paid a commercial contractor \$4.3 million (one transaction) without receiving proper certification that the amount that the contractor requested was correct or that the contractor actually performed the work. The Corps New Orleans District's Chief of Construction, without authorization, signed the Engineer Form 93, "Payment Estimate," certifying that the requested amount was correct and that work actually was performed.

¹Of the 52 transactions, 31 were discussed earlier under the subhead, "Adequacy of Documentational Support," because the Corps offices did not adequately document transactional support.

Recording of Superfund Financial Transactions During FY 1995

During FY 1995, the Corps offices that we sampled did not record 117² of the 773 sample FY 1995 Superfund obligation and disbursement transactions (\$82.7 million of the \$354.4 million sample value) in the proper accounting period in accordance with DoD procedures. The Corps offices did not accrue all monthly labor and overhead charges and did not record all transactions in the month or year in which the transactions occurred. Also, during FY 1995, the Corps overestimated miscellaneous obligations by \$15.1 million. As a result, the Corps offices' interim reports and their annual reports were misstated for FY 1995. The Corps offices made the necessary accounting entries to ensure that 107 of the 117 transactions were accurately recorded in the correct fiscal year; however, the offices did not make the necessary accounting adjustments for the remaining 10 transactions.

Accruals. The Corps offices that we sampled did not accrue labor and overhead charges for 23 of the 33 sample labor and overhead disbursement transactions that occurred in pay periods that did not coincide with the end of an accounting period. DoD Financial Management Regulation, DoD 7000.14-R, Volume 4, "Accounting Policy and Procedures," January 1995, states, "reasonable estimates (accruals) of the costs of services performed by DoD military and civilian employees shall be made when a pay period does not coincide with the end of an accounting period. Such accruals shall be recorded in the applicable accounting period" As a result, monthly reporting of labor and overhead charges did not reflect what actually occurred.

Timeliness. The Corps offices that we sampled did not record 94 of the sample transactions, with a net value of \$82.7 million, in the accounting period in which the transactions occurred. Of the 94 transactions, 84 transactions, with a net value of \$74.6 million, were not recorded in the proper months during FY 1995, and 10 transactions, with a net value of \$8.1 million, were not recorded in the correct fiscal year. The 10 transactions occurred in FY 1994, but the Corps offices did not record them until FY 1995. The 94 transactions were for contract modifications, delivery orders, military interdepartmental purchase requests, travel vouchers, and labor adjustments. The transactions were not recorded in the proper period because the transactions occurred at or near the end of the month or fiscal year, the transactions involved multiple Corps offices, or the Corps offices could not explain the delays. Also, in accordance with the Corps finance and accounting procedures, transactions are cut off on or about the 25th of the month to allow for upward reporting. Transactions occurring after the cutoff are not processed until the following month.

²Of the 117 transactions, 9 were discussed earlier under the heading, "Support for FY 1995 Superfund Financial Transactions," because the Corps did not properly support the transactions.

Recording of Superfund Financial Transactions During FY 1995

Miscellaneous Obligations. At our six sample Corps offices, the Corps obligated more funds than necessary for monthly miscellaneous obligations during FY 1995. The Corps obligated funds (miscellaneous obligations) for estimated in-house expenses at the beginning of each month. In-house expenses may have included costs such as direct labor, overhead, travel, and asset use. At the end of the month, the automated accounting system automatically deobligated the unliquidated obligations remaining after actual expenses were charged to the specific Superfund projects. In querying the system, we identified 1,524 automatic monthly deobligation transactions from the universe of FY 1995 Superfund financial transactions from the 6 Corps offices. During FY 1995, miscellaneous obligations of \$29.5 million exceeded labor and overhead costs by \$15.1 million. The obligations exceeded the costs because the sampled offices overestimated labor and overhead expenses. Also, the Omaha District and the New Orleans District did not obligate funds on a monthly basis.

Summary

The Corps did not provide unique transaction references to the individual source records. As a result, we could not verify the transactions to their source records with reasonable assurance. Also, the Corps did not properly support an estimated \$248.5 million out of \$575.5 million for obligation and disbursement transactions charged to reimbursable Superfund projects during FY 1995. Furthermore, during FY 1995, the Corps offices that we sampled did not record 117 of the 773 sample transactions (\$82.7 million of the \$354.4 million sample value) in the proper accounting period in accordance with DoD procedures. Also, during FY 1995, the Corps offices that we reviewed overestimated miscellaneous obligations by \$15.1 million. As a result, interim reports and annual reports used by management were misstated for FY 1995.

Corrective Action

The Corps stated that, when fully implemented, its new financial management system, the CEFMS, should correct most of the problems identified. All Corps offices are scheduled to be using CEFMS by the middle of FY 1998. The CEFMS will uniquely reference all transactions to individual source records and electronically document, maintain, and authorize the support for transactions. Therefore, this report makes no recommendations.

Part II - Additional Information

Appendix A. Scope and Methodology

FY 1995 Superfund Transactions. We reviewed recorded obligation and disbursement transactions charged to reimbursable Superfund projects during FY 1995 at six of the Corps offices. Because of the limited time available, we adopted the Army Audit Agency's audit program, with minor changes, to conduct the audit. The Army Audit Agency provided us the net totals of FY 1995 Superfund obligations and disbursements for 41 Corps offices that were reported in the Corps' "Report on Status of Appropriations and Work Allowances, Civil Works Fund," as of September 30, 1995. The data included reimbursable projects and directly funded projects. The data that the Army Audit Agency provided to us showed that the Corps obligated about \$289.8 million and disbursed about \$274.5 million. Based on the information that the Army Audit Agency provided, we selected six Corps offices for review using sampling with probability proportional to size. The offices selected by that technique were Detroit, New England, New Orleans, New York, Omaha, and Seattle.

At the second stage, we made sample selections from transaction history files that the six Corps offices provided. At those six sites, we selected transactions using stratified sampling techniques. Not all the history files contained directly funded projects; therefore, we did not include transactions recorded for directly funded projects in our audit universe. In addition, we extracted only obligation and disbursement transactions from the history files. For purposes of the audit, we included accounts payable transactions as obligation transactions. Within the 6 sites selected, the audit universe contained 62,591 obligation and disbursement transactions charged to reimbursable Superfund projects for FY 1995 with a total net dollar value of \$460.4 million. The two-stage sampling process yielded an audit sample of 773 obligation and disbursement transactions, with a total net dollar value of \$354.4 million.

We reviewed various individual source documents and records to determine whether the Corps properly supported and accurately recorded obligation and disbursement transactions. Also, we interviewed appropriate Corps personnel. To determine whether the Minority Contractors Utilization Report was submitted in a timely manner, we obtained the reports from the six Corps offices and the Corps' headquarters. We also interviewed responsible personnel.

We did not review obligation and disbursement transactions charged to directly funded Superfund projects during FY 1995 and, therefore, the report is silent as to whether the Corps properly supported and accurately recorded directly funded transactions. We also did not review the adequacy of Corps procedures and documentation for cost recovery activities related to the Comprehensive Environmental Response Compensation and Liability Act.

Statistical Projection. Based on the results of the two-stage sample process, we estimated at the 95-percent confidence level that the Corps properly supported \$326.3 million +/- \$173.8 million of a universe of at least \$575.5 million. That universe figure (obligations of about \$146 million,

disbursements of about \$226 million, and accounts payable of about \$203.5 million) is based on a subsequent data call for additional information on the complete universe for the districts with at least \$1 million in disbursements and obligations. The upper bound of the projection, \$500.1 million, is materially below the recorded universe of FY 1995 reimbursable Superfund obligation and disbursement transactions.

Use of Computer-Processed Data. We relied on computer-processed data from the Army Audit Agency to determine the offices to visit. We also relied on computer-processed data from the Corps offices to determine the audit sample selection and statistical projection. When we compared the obligation and disbursement totals the six Corps offices provided, as recorded in their transaction history files, we found that the totals were inconsistent with the totals for those six Corps offices contained in the data base that the Army Audit Agency provided. The inconsistency did not materially affect the results of our audit. Although we did not perform a formal reliability assessment of the computer-processed data, we determined that the information on the individual source documentation reviewed generally agreed with the information in the computer-processed data used for our sample selection. We did not find errors that would preclude use of the computer-processed data to meet the audit objectives.

Audit Period, Standards, and Locations. This financial related audit was performed from April through August 1996 in accordance with auditing standards issued by the Comptroller General of the United States as implemented by the Inspector General, DoD. Our scope was limited in that we did not include tests of management controls. The Superfund Amendments and Reauthorization Act of 1986 requires an annual audit of Superfund financial transactions. Appendix D lists the organizations we visited or contacted.

Appendix B. Summary of Prior Audits and Other Reviews

The Army Audit Agency performed the required annual audits of Superfund transactions, mandated by the Superfund Amendments and Reauthorization Act of 1986, at the Army Corps of Engineers, starting with FY 1987. Results of the last three audits follow.

Report No. NR 95-413, "FY 94 Superfund Financial Transactions," August 31, 1995, states that the Army Corps of Engineers properly supported and accurately recorded FY 1994 Superfund obligation and disbursement transactions. However, the report also states that two of the four districts did not record some obligations in a timely manner. In addition, the Army Audit Agency found that the Corps submitted in a timely manner its Superfund minority contractors utilization report. The feeder reports (district and division reports that support the overall report), however, did not accurately report the total value of Superfund contracts. The Army Audit Agency recommended that the Corps, during the last month of the fiscal year, notify each contractor of the contract clauses that require the Standard Form 294 and reemphasize the need for accurate and timely reporting. The Corps agreed with the reported conclusions.

Report No. NR 94-422, "FY 93 Superfund Financial Transactions," September 23, 1994, reports that the Army Corps of Engineers properly supported and accurately recorded FY 1993 Superfund obligation and disbursement transactions. The Army Audit Agency also determined that the Corps submitted its Superfund minority contractors utilization report in a timely manner, and that report was properly supported by feeder reports provided by the districts and divisions. The feeder reports, however, did not include all Superfund obligations. The Army Audit Agency recommended that the Corps take additional actions to ensure that the minority contractors utilization reports are complete and accurate. The Corps agreed with the recommendation, stating that it would forward updated guidance to district commanders.

Report No. NR 93-423, "FY 92 Superfund Financial Transactions," September 3, 1993, states that the Army Corps of Engineers properly supported and accurately recorded FY 1992 Superfund obligation and disbursement transactions. However, the New York District did not promptly record obligations for contracts and contract modifications. The Army Audit Agency addressed that issue in a separate report to the district. The Army Audit Agency also reported that the Corps submitted its Superfund minority contractors utilization report on time, and that report was properly supported by feeder reports from the districts and divisions. The feeder reports, however, did not include all obligations. The Army Audit Agency recommended that the small and disadvantaged business officers coordinate with the local resource management offices to obtain information about total obligations. The Corps did not respond to the report.

Appendix C. Other Matters of Interest

Section 105 (f) of Public Law 99-499 requires the Environmental Protection Agency to report to Congress regarding minority contractors utilization and minority contractor outreach activities. The Office of Small and Disadvantaged Business Utilization, Environmental Protection Agency, requested the Army Corps of Engineers to submit its FY 1995 report on Superfund minority contractors utilization no later than November 15, 1995. The Corps submitted its FY 1995 Superfund Minority Contractors Utilization Report on January 2, 1996. The Corps acknowledged that the report was late; however, because of Government shutdown and furloughs, the data bases used to track and store required information were not available. The Office of Small and Disadvantaged Business Utilization, Environmental Protection Agency, said that the late submission resulted in no adverse effect.

Appendix D. Organizations Visited or Contacted

Department of the Army

Army Audit Agency, Fort Monmouth, NJ
Army Corps of Engineers, Washington, DC
Humphreys Engineer Center Support Activity, Alexandria, VA
Huntsville Division, AL
Lower Mississippi Valley Division, Vicksburg, MS
Kansas City District, MO
New Orleans District, LA
Missouri River Division, Omaha, NE
Omaha District, NE
New England Division, Waltham, MA
North Atlantic Division, New York, NY
Baltimore District, MD
New York District, NY
Norfolk District, VA
Philadelphia District, PA
North Central Division, Chicago, IL
Chicago District, IL
Detroit District, MI
North Pacific Division, Portland, OR
Portland District, OR
Seattle District, WA
Los Angeles District, CA
Mobile District, AL
Tulsa District, OK

Non-Defense Federal Organizations

Environmental Protection Agency, Washington, DC
Inspector General, Environmental Protection Agency, Washington, DC

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Commander, Army Corps of Engineers
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Non-Defense Federal Organizations and Individuals

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Senate Committee on Appropriations
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Senate Committee on Armed Services
Senate Committee on Environmental and Public Works
Senate Committee on Governmental Affairs
House Committee on Appropriations
House Subcommittee on National Security, Committee on Appropriations
House Committee on Commerce
House Committee on Government Reform and Oversight
House Subcommittee on National Security, International Affairs, and Criminal
Justice, Committee on Government Reform and Oversight
House Committee on National Security

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400 Army Navy Drive (Room 801)
Arlington, VA 22202-2884

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